

**ADJUSTMENTS TO CONVERT 2005 FEDERAL
ADJUSTED GROSS INCOME AND ITEMIZED
DEDUCTIONS TO THE AMOUNTS ALLOWABLE
FOR WISCONSIN**

◆ Attach to Wisconsin Form 1 or Form 1NPR ◆

2005

Name(s) shown on Form 1 or Form 1NPR

Your social security number

PART I – FEDERAL ADJUSTED GROSS INCOME

(Read instructions before completing Schedule I)

1. Fill in your 2005 federal adjusted gross income from line 37, Form 1040 (line 21, Form 1040A) 1 _____
2. Capital gains and losses (federal Schedule D)
 - a. Fill in any loss claimed on line 13, Form 1040, as a positive amount 2a _____
 - b. Fill in any gain reported on line 13, Form 1040 2b (_____)
 - c. Fill in revised capital gain or (loss) from line 13 of revised Form 1040
(attach revised Schedule D and any accompanying forms and schedules) ... 2c _____
 - d. Combine lines 2a, 2b, and 2c—indicate a loss by parentheses 2d _____
3. Supplemental schedule of gains or losses (federal Forms 4797 and 4684)
 - a. Fill in any loss claimed on line 14, Form 1040, as a positive amount 3a _____
 - b. Fill in any gain reported on line 14, Form 1040 3b (_____)
 - c. Fill in revised gain or (loss) from line 14 of revised Form 1040 (attach revised
Form 4797, Form 4684, and any accompanying forms and schedules) 3c _____
 - d. Combine lines 3a, 3b, and 3c—indicate a loss by parentheses 3d _____
4. Combine lines 1, 2d, and 3d 4 _____
5. Other adjustments:

Description	COL. I Amount per 2005 federal return	COL. II Amount deter- mined under IRC in effect for Wisconsin	COL. III Difference (see line 5 instructions)
a. _____			
b. _____			
c. _____			
d. _____			
e. _____			
f. _____			
g. _____			
h. _____			

i. Total difference (combine amounts in Col. III) 5i _____

6. Federal adjusted gross income as computed under the Internal Revenue Code in effect for Wisconsin
(combine lines 4 and 5i). Fill in here and on line 1 of Wisconsin Form 1 or line 33 of Form 1NPR.
(Note: The above figures must also be used to complete Columns A and B for each of the lines 1
through 31 of Form 1NPR.) 6 _____

PART II – ITEMIZED DEDUCTIONS

(Complete this part only for those federal itemized deductions which may be used in computing the Wisconsin itemized deduction credit.)

Who must complete Part II:

This part should be completed only by individuals claiming the Wisconsin itemized deduction credit. Whenever adjustments have been made in Part I, federal itemized deductions which are based on federal adjusted gross income are affected. Part II must be completed to report the difference in the amount of the deduction based on the revised federal adjusted gross income. Part II must also be completed whenever specific items require adjustment.

7. Adjustments:

		COL. I Amount per 2005 federal return	COL. II Amount determined under IRC in effect for Wisconsin
Description			
a.	Medical expense		
b.	Contributions		
c.	Other (specify)		

The amounts in Col. II should be used to compute the Wisconsin itemized deduction credit (Schedule 1 of Form 1 or Form 1NPR).

SCHEDULE MS

Wisconsin Department of Revenue

Manufacturer's Sales Tax Credit

◆ Attach to your Wisconsin income tax return ◆

2005

Name(s) shown on Form 1, 1NPR, or 2

Identifying number as shown on page 1 of your tax return

1	Cost of fuel and electricity purchased for use in Wisconsin (including sales and use taxes paid thereon)	1	
2	Cost of fuel and electricity included in line 1 above purchased for purposes other than manufacturing (including sales and use taxes paid thereon)	2	
3	Subtract line 2 from line 1	3	
4	Purchases included in line 3 on which no Wisconsin sales or use tax was paid	4	
5	Subtract line 4 from line 3	5	
6	Portion of the amount on line 5 on which only Wisconsin state sales and use taxes were paid→ ÷ 21.0 =	6	
7	Portion of the amount on line 5 on which both Wisconsin state and baseball stadium sales or use taxes were paid→ ÷ 20.608 = ..	7	
8	Portion of the amount on line 5 on which both Wisconsin state and county sales or use taxes (or Wisconsin state and football stadium sales or use taxes) were paid→ ÷ 19.182 = ..	8	
9	Portion of the amount on line 5 on which Wisconsin state, county, and baseball stadium sales or use taxes were paid→ ÷ 18.857 = ..	9	
10	Add lines 6 through 9. This is the total sales tax included in the amount on line 5 (Exception: Estates and trusts should first read the instructions for line 10.) Also fill in this amount on line 4 of Form 1 (line 15, column B of Form 1NPR or line 5 of Schedule A of Form 2)	10	
11	2005 manufacturer's sales tax credit from an estate or trust, partnership, or tax-option corporation. (<i>Caution:</i> Beneficiaries of estates and trusts, see instructions.) Also list name(s) of estate, trust, partnership, or tax-option corporation	11	
12	Unused 1998 through 2004 manufacturer's sales tax credit	12	
13	Add lines 10 through 12. This is the 2005 sales tax credit available	13	
14	Tax from line 27 of Form 1, line 53 of Form 1NPR, or line 10 of Form 2	14	
15	Married couple credit from line 28 of Form 1 or line 54 of Form 1NPR	15	
16	Subtract line 15 from line 14. If line 16 is zero or less, skip lines 17 and 18 and fill in -0- on line 19.	16	
17	Recomputed 2005 tax liability (see instructions)	17	
18	Subtract line 17 from line 16. If zero or less, fill in -0-	18	
19	Fill in the smaller of line 13 or line 18. Also fill in this amount on line 29a of Form 1 (line 55a of Form 1NPR or line 11a of Form 2)	19	

General Instructions

Purpose of Schedule MS Schedule MS is used by individuals, estates, and trusts to determine the allowable manufacturer's sales tax credit.

Who May Claim the Credit If you are engaged in manufacturing in Wisconsin, you may claim a credit for Wisconsin state, county, and stadium sales and use taxes paid on fuel and electricity consumed in manufacturing.

Shareholders in a tax-option corporation and partners may claim the credit based on eligible sales and use taxes paid by the partnership or tax-option corporation. Estates and trusts must share the credit with the beneficiaries in proportion to the income allocable to each.

What is Manufacturing? "Manufacturing" is the production by machinery of a new article with a different form, use, and name from existing materials by a process popularly regarded as manufacturing.

Manufacturing includes the assembly of finished units of tangible personal property and packaging when it is a part of an operation performed by the producer of the product or by another on his or her behalf and the package or container becomes a part of the tangible personal property as such unit is customarily offered for sale by the manufacturer.

It includes the conveyance of raw materials and supplies from plant inventory to the work point of the same plant, conveyance of work in progress directly from one manufacturing operation to another in the same plant, and conveyance of finished products to the point of first storage on the plant premises. It includes the testing or inspection throughout the production cycle.

Manufacturing does not include storage, delivery to or from the plant, repairing or maintaining facilities, or research and development.

Credits are Income The credits that you compute are income and must be reported on your Wisconsin income tax return in the year computed. This is true even if you cannot take the full amount of a credit computed this year and must carry part of it forward to subsequent years.

Carryover of Unused Credits The credit is a nonrefundable credit. To the extent the credit is not offset for the current year by the tax imposed upon or measured by the business operations in which the fuel and electricity are consumed, it may be offset against such tax of the subsequent year and each succeeding year up to 20 years.

Line Instructions

Note: If your only credit is credit passed through from a tax-option corporation, partnership, or an estate or trust, skip lines 1-10.

Line 1 Fill in the total cost (including Wisconsin state, county, and stadium sales and use taxes) of all fuel and electricity purchased during the taxable year for use in Wisconsin.

Line 2 Fill in the cost of fuel and electricity included on line 1 (including Wisconsin state, county, and stadium sales and use taxes) that wasn't or won't be used for manufacturing. This includes fuel and electricity for heating and lighting office space and warehousing space for raw materials and finished goods and for other nonmanufacturing purposes.

Line 4 Fill in the purchases included on line 3 on which no Wisconsin sales or use taxes were paid. An example is the portion of coke purchased without tax by a foundry that becomes an ingredient or component part of a manufactured article.

Lines 6 through 9 In the spaces provided on lines 6 through 9, fill in the portion of the amount on line 5 on which the various state, county, and stadium sales and use taxes were paid. Divide the amount on each line by the number shown. Fill in the answers on lines 6 through 9, as appropriate.

Line 10 Add lines 6 through 9. (**Exception:** Estates and trusts must prorate the credit on line 10 between the estate or trust and its beneficiaries in proportion to the income allocable to each. Write the amount of the credit which is allocable to beneficiaries to the left of line 10. Fill in the portion of the credit which is allocable to the estate or trust on line 10. Do not complete the rest of the form if the entire credit is allocable to beneficiaries.)

Credits are Income Individuals must fill in the amount from line 10 of Schedule MS as an addition to income on line 4 of Form 1 or line 15, column B of Form 1NPR. An estate or trust must fill in the amount from line 10 of Schedule MS as an addition on line 5 of Schedule A of Form 2.

Line 11 Fill in the 2005 manufacturer's sales tax credit from an estate or trust, partnership, or tax-option corporation (from Schedule 2K-1, 3K-1 or 5K-1).

Credits are income for beneficiaries of an estate or trust. If you are a beneficiary of an estate or trust, fill in the amount of credit from Schedule 2K-1 as an addition to income on line 4 of Form 1 or line 15, column B of Form 1NPR.

Line 12 Fill in any unused manufacturer's sales tax credit from 1998 through 2004.

Line 14 The manufacturer's sales tax credit may be offset only against tax on the income from the business operations in which the fuel and electricity were consumed. Lines 14 through 19 are used to compute the amount of credit that is allowable on your 2005 return.

If you reported a loss from the business operations in which the fuel and electricity were consumed, skip lines 14 through 18 and fill in -0- on line 19.

Caution: For shareholders of tax-option corporations, the following items are *not* considered income from the business operations:

- Salary for services performed
- Interest on loans made to the corporation
- Taxable dividends paid by the corporation
- Rents and royalties from assets leased to the corporation

If you have manufacturer's sales tax credits from more than one sole proprietorship, estate or trust, partnership, or tax-option corporation, you must compute the allowable credit from each entity separately. You may not offset credits from a business that incurred a loss against the tax owed on income from another business entity that operated at a profit.

Note: The method utilized on lines 14 through 18 to determine tax on income from the business operations in which the fuel and electricity were consumed is not the only permissible method. The department will accept an alternate method which produces an equitable result. For approval of an alternate method, write to: Wisconsin Department of Revenue, Technical Services Staff, Mail Stop 6-40, P.O. Box 8933, Madison, WI 53708-8933.

Line 17 Fill in the amount of your Wisconsin tax liability computed without including any amounts of income, deduction, or expense from the business operations in which the fuel and electricity were consumed. You may determine your recomputed tax liability by completing a second Wisconsin return (through line 28 of Form 1, line 54 of Form 1NPR, or line 10 of Form 2) which does not include these income, deduction, or expense items. (Keep this second return for your records.) The amount to fill in on line 17 is the recomputed amount from line 27 of Form 1, line 53 of Form 1NPR, or line 10 of Form 2 less the married couple credit from line 28 of Form 1 or line 54 of Form 1NPR.

Line 19 Fill in the **smaller** of the amount on line 13 or line 18. This is the amount of manufacturer's sales tax credit you may claim on your 2005 return.

SCHEDULE **MT**

WISCONSIN ALTERNATIVE MINIMUM TAX

2005

Wisconsin Department of Revenue

Attach to Form 1, 1NPR, or 2 (estate or trust)

Name(s) shown on Form 1, 1NPR, or 2

Your social security number or trust ID number

Read instructions before filling in this schedule

1	Federal alternative minimum taxable income from line 28 of federal Form 6251 (line 29 of Schedule I of Form 1041 for estates and trusts). If married filing a separate return, see instructions .	1	.
2a	Additions. Fill in the total of the amounts from lines 2, 3, and 4 of Form 1 or the amount from line 2 of Form 2	2a	.
2b	Tax-exempt interest from line 11 of federal Form 6251. Estates and trusts, see instructions	2b	.
2c	Federal net operating loss included on line 2a	2c	.
2d	State and local taxes (estates, trusts, and beneficiaries only) included on line 2a	2d	.
2e	Adjustment from line 1 of Schedule A of Form 2	2e	.
2f	Add lines 2b through 2e	2f	.
2g	Subtract line 2f from line 2a	2g	.
3a	Subtractions. Fill in amount from line 12 of Form 1 or line 4 of Form 2	3a	.
3b	Wisconsin net operating loss included on line 3a	3b	.
3c	State tax refund and other itemized deduction recoveries included on line 3a	3c	.
3d	Adjustment from line 7 of Schedule A of Form 2	3d	.
3e	Add lines 3b, 3c, and 3d	3e	.
3f	Subtract line 3e from line 3a	3f	.
4	Subtract line 3f from line 2g. If line 3f is larger than line 2g, subtract line 2g from line 3f and fill in the result as a negative number. Part-year residents and nonresidents see instructions, page 2	4	.
5	Combine line 1 and line 4	5	.
6	Itemized deduction addback (part-year resident and nonresident individuals only)	6	.
7	Add line 5 and line 6	7	.
8	Adjustments. See instructions, page 2	8	.
9	Combine line 7 and line 8	9	.
10	Federal alternative tax net operating loss, if any, from line 27 of federal Form 6251 (line 24 of Schedule I of Form 1041 for estates and trusts). Fill in as a positive amount	10	.
11	Add line 9 and line 10	11	.
12	Wisconsin alternative tax net operating loss. Fill in as a positive amount. See instructions, page 3	12	.
13	Subtract line 12 from line 11. This is your Wisconsin alternative minimum taxable income. If married filing separately, see instructions	13	.
14a	Wisconsin residents. Fill in: \$58,000 if married filing joint return \$40,250 if single or head of household \$29,000 if married filing separate return \$22,500 if a trust or estate	14a	.
14b	Part-year residents and nonresidents (see instructions, page 3)	14b	.
15	Exemption phase-out amount	15	.
16	Subtract line 15 from line 14a or line 14b. If zero or less, fill in -0-	16	.
17	Subtract line 16 from line 13	17	.
18	Multiply amount on line 17 by .065 (6.5%). This is your tentative minimum tax	18	.
19	Fill in amount from line 25 of Form 1, line 51 of Form 1NPR, or line 8 of Form 2	19	.
20	Subtract line 19 from line 18. This is your Wisconsin alternative minimum tax. Fill in on line 26 of Form 1, line 52 of Form 1NPR, or line 9 of Form 2	20	.

SCHEDULE OS

Wisconsin
Department of Revenue

Credit for Net Tax Paid to Another State

◆ Attach to your Wisconsin Form 1, 1NPR, or 2 ◆

2005

Name(s) shown on Form 1, 1NPR, or 2

Identifying number

To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2005 and have paid 2005 state income tax **on the same income** to Wisconsin and another state.

You must complete a separate Schedule OS for each state to which you paid tax. See the instructions for more information.

- 1 Name of other state to which tax was paid (use postal abbreviation) 1 _____
- 2 Fill in the amount of income taxable to both Wisconsin and the other state (see instructions) . . . 2 _____
 - a Amount of wages included in line 2 2a _____
- 3 From the income tax return of the other state, fill in the total income taxed by that state before itemized or standard deductions or personal exemptions are subtracted (see instructions) 3 _____
 - a If credit is based on long-term capital gain, fill in the amount of such gain taxable to the other state 3a _____
- 4 From the income tax return of the other state, fill in the net tax amount before you subtract any tax withheld or estimated tax payments (see instructions) 4 _____
- 5 Are the amounts on lines 2 and 3 the same?
 - ☐ **Yes** Leave line 5 blank; fill in the amount from line 4 on line 6 and go on to line 7.
 - ☐ **No** If line 2 is less than line 3, divide line 2 by line 3. Carry the decimal to four places and fill in on line 5. If line 3 is less than line 2, fill in 1.0000 5 _____
- 6 Multiply line 4 by line 5. Round the result to the nearest dollar 6 _____
- 7 Fill in the amount from:
 - Line 31 of Form 1, or
 - Line 57 of Form 1NPR, or
 - Line 12 of Form 2. 7 _____
- 8 Fill in the **smaller** of line 6 or line 7. This is your credit for tax paid to another state (see instructions) 8 _____

GENERAL INSTRUCTIONS

PURPOSE OF SCHEDULE OS

Schedule OS is used by individuals, estates, and trusts to compute the allowable credit for net income tax paid to another state.

WHO IS ELIGIBLE FOR THE CREDIT

You may be eligible for the credit for net income tax paid to another state if:

- You were a Wisconsin resident for all or part of 2005, and
- You paid 2005 income tax to Wisconsin and to another state or the District of Columbia on the same income. "State" does not include the Commonwealth of Puerto Rico or the several territories organized by Congress.

You may **not** claim credit for any tax paid to a local unit of government (such as a city, county, or school district) or for any tax that is not an income tax (such as a severance tax, personal property tax, real estate tax, or sales and use tax).

Wisconsin residents working in Illinois, Indiana, Kentucky, Michigan, and Minnesota If you had 2005 state income tax withheld for Illinois, Indiana, Kentucky, Michigan, or Minnesota from personal service income you received from working in one of those states, do **not** use Schedule OS. You can get a refund of the tax withheld for the period you were a Wisconsin resident by filing that other state's income tax return with that state. Personal service income includes wages, salaries, tips, commissions, bonuses, etc. For more information, get Wisconsin Publica-

tion 121, *Reciprocity*. This publication is available from any department office or from our Internet web site at www.dor.state.wi.us.

If you paid 2005 income tax to one of those states on income other than from personal services (such as income from operating a business, rental property, or from the sale of real property), you may be eligible for the credit based on this income. Complete Schedule OS.

Part-year residents To be eligible, you must have been a Wisconsin resident when you received the income that was taxed by both states.

Nonresidents You generally must be a full-year or part-year Wisconsin resident to claim the credit. There is a limited circumstance in which a nonresident

may claim the credit. If you are a shareholder of a tax-option (S) corporation, member of a limited liability company treated as a partnership (LLC), or partner of a partnership that files its return on a fiscal-year basis, you may claim a credit for tax paid by such entity for a period during which you were a Wisconsin resident.

Credit computed by a tax-option (S) corporation, limited liability company treated as a partnership (LLC), or partnership You may claim the credit based on your share of income taxes paid to another state by a tax-option (S) corporation, LLC, or partnership if the income from the entity is included in Wisconsin income. You may have to contact the entity to determine the state to which the tax was paid, your pro rata share of the amount of income taxable to the other state, and the type of income on which the tax was paid (for example, ordinary income from trade or business activities, long-term capital gain income, interest income, etc.)

IF YOU PAID TAX TO MORE THAN ONE OTHER STATE

If you paid 2005 state income tax on the same income to Wisconsin and to more than one other state:

1. Complete a separate Schedule OS for each state,
2. Add the amounts from line 8 from each Schedule OS, and
3. Fill in the result from step 2 on line 45 of Form 1, line 70 of Form 1NPR, or line 19 of Form 2.

The total amount filled in cannot be more than the amount on line 7 of Schedule OS.

Note If you paid tax to numerous states, instead of completing a separate Schedule OS for each state you may compute your credit on a separate page that lists each state to which you paid tax and shows the computation of the credit for each state. Compute the credit for each state as shown on lines 2-6 of Schedule OS. Add together the amount of credit as computed for each state and fill in the total on line 6 of Schedule OS. Complete lines 7 and 8 of Schedule OS. Attach a copy of your credit computation and Schedule OS to your Wisconsin income tax return.

LINE INSTRUCTIONS

Note You must first complete your income tax return for the other state. The credit is computed using amounts from that other state's return.

Line 2 Fill in the amount of income taxable by both Wisconsin and the other state on line 2.

CAUTION Wisconsin taxes only 40% of the net gain on the sale of assets held more than one year. Most states tax 100% of such gain. When the credit is claimed for tax paid to another state for gain on the sale of property that was held more than one year, the amount of income taxable by Wisconsin is generally less than the amount taxed by the other state.

Example 1: You filed an Illinois income tax return and reported a \$10,000 gain on the sale of property held more than one year. For Wisconsin tax purposes, you claim the 60% capital gain exclusion. The amount of income taxable by both Wisconsin and the other state is \$4,000 (\$10,000 less the \$6,000 capital gain exclusion).

Example 2: You filed a California income tax return and reported a \$20,000 gain on the sale of property held more than one year. For Wisconsin tax purposes, a portion of the gain was offset by a \$4,000 capital loss. You claim the 60% capital gain exclusion on the remaining \$16,000. The amount of income taxable by both Wisconsin and the other state is \$10,400 (\$4,000 which is included in Wisconsin income but offset by the capital loss plus \$6,400 which is taxable after the capital gain exclusion is applied). **Note** In this example, if you had more than one long-term capital gain, a portion of the loss would be allocated to each gain. See Wisconsin Publication 125, *Credit for Tax Paid to Another State*, for more information.

Shareholders of tax-option (S) corporations, members of LLCs, and partners of partnerships may have to contact the corporation, LLC, or partnership to determine their prorated share of the income taxable by the other state. They will also need to know the type of income

taxable by the other state so that they can determine if the income taxable by the other state is also taxable by Wisconsin.

Line 3 Shareholders of tax-option (S) corporations, members of LLCs, and partners of partnerships should fill in their prorated share of the amount of income taxed by the other state.

Line 4 For shareholders of tax-option (S) corporations, members of LLCs, and partners of partnerships, this is the amount of tax allocated to you on Wisconsin Schedule 3K-1 or 5K-1. If the corporation, LLC, or partnership did not file a Wisconsin return, the amount to fill in on line 4 is the amount of state tax allocated to you as reported by the corporation, LLC, or partnership.

Line 8 Fill in the amount of your credit from line 8 on line 45 of Form 1, line 70 of Form 1NPR, or line 19 of Form 2. Also fill in the 2-letter postal abbreviation for the state to which you paid the tax in the box to the left of the entry line on Form 1, 1NPR, or 2. For example, if you paid tax to California, you would fill in CA in the box. If you paid tax to more than one other state, fill in the number 99 in the box.

Attachments Attach Schedule OS to Form 1, 1NPR, or 2. You must also attach a copy of your income tax return(s) from the other state(s) and your W-2 form(s) (wage statement) and other withholding statement(s) from the other state(s). If you claim credit for net income tax paid to more than one state, attach Schedule OS for each state (or a copy of your credit computation).

If you are claiming credit for tax paid to other states by a partnership, LLC, or tax-option (S) corporation, attach a copy of the Wisconsin Schedule 3K-1 or the 5K-1 you received. If the partnership, LLC, or corporation did not file a Wisconsin return, submit federal Schedule K-1 plus a statement from the partnership, LLC, or (S) corporation listing the states where tax was paid and the amount of each state's tax allocable to you.

Name(s) shown on Form 1, 1NPR, or 2

Identifying number as shown on page 1 of your tax return

1 If you have gross receipts of \$4,000,000 or more from trade or business activities, fill in your nonfarm net business income (if your nonfarm income is a net loss, fill in -0- and enter \$25 on line 2). **Note:** If you are engaged only in farming, do not complete lines 1 and 2. Instead, complete line 3

1

2 Multiply the amount on line 1 by .002 and fill in the result, but not less than \$25 or more than \$9,800. Fill in here and on line 32 of Form 1, line 58 of Form 1NPR, or line 14 of Form 2

2

3 If you are engaged only in farming in Wisconsin and have gross receipts from farming of \$4,000,000 or more for federal income tax purposes, fill in \$25 here and on line 32 of Form 1, line 58 of Form 1NPR, or line 14 of Form 2

3

GENERAL INSTRUCTIONS

Who is subject to the surcharge The recycling surcharge applies to individuals, estates, and trusts who must file a Wisconsin income tax return and have:

- Trade or business activities (including activities as a statutory employee) in Wisconsin and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

Exceptions The surcharge does not apply to an individual who is a duly ordained, commissioned, or licensed minister, member of a religious order, or Christian Science practitioner. This exception is limited to income related to the performance of ministerial services, duties required by the order, or service as a Christian Science practitioner.

Definitions

Farming Farming is the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees, other than trees bearing fruit or nuts, aren't treated as an agricultural or horticultural commodity. Raising or harvesting Christmas trees is not considered farming.

Gross receipts Gross receipts from trade or business activities include:

- Total receipts or sales from all farm and nonfarm trade or business activities (as defined later) reportable for federal income tax purposes, before deducting returns and allowances or any other business expenses.

- Total wages received as a statutory employee, before deducting any business expenses.

Gross receipts from nonfarm trade or business activities include the amount from line 1 of federal Schedule C or C-EZ plus the gross sales price of business assets producing ordinary income or loss from federal Form 4797.

Gross receipts from farming include the total receipts or sales from lines 1, 4, 5a, 6a, 7a, 8a and 9 of federal Schedule F plus the sales price of farm assets producing ordinary income or loss from federal Form 4797.

Net business income Net business income is the net profit (loss) from trades or businesses (as defined later) **except farming**. It includes net income received as a statutory employee, reportable on federal Schedule C, line 31, or Schedule C-EZ, line 3. The net profit is all business income less all deductible business expenses for federal income tax purposes, even though some business activities may be conducted outside Wisconsin. It includes ordinary income (loss) reported on Form 4797, line 18b. For purposes of computing the surcharge, net business income is reduced by the deduction for 50% of federal self-employment taxes paid on the business income and for the federal self-employed health insurance deduction if the insurance plan was established under the business.

Exceptions

- Nonresidents of Wisconsin – net business income is the Wisconsin portion of the net profit from a trade or business (as defined later).
- Part-year residents of Wisconsin – net business income includes the net profit from *all* trade or business activities while a resident of Wisconsin, plus the net profit from *Wisconsin* trade or business activities while a non-resident of Wisconsin.

Statutory employee An individual who receives a wage statement, Form W-2, that has the “Statutory employee” box checked is a statutory employee. Statutory employees report their income and expenses related to that income on federal Schedule C or Schedule C-EZ. Statutory employees include:

- Agent-drivers or commission-drivers who distribute meat products, vegetable products, bakery products, or beverages (other than milk), or pick up or deliver laundry or dry cleaning,

- Full-time life insurance salespeople,
- Certain homeworkers, and
- Certain traveling or city salespeople.

Trade or business A trade or business is an activity regularly carried on for a livelihood or with the intention of making a profit. Trade or business income includes:

- Income reportable on federal Schedule C, C-EZ, or F.
- Other federal self-employment income, such as directors fees and wages received by a U.S. citizen employed by a foreign government in the United States. (**Note** The surcharge does not apply to guaranteed payments a partner receives from a partnership.)

Line Instructions

Line 1 Fill in the amount of your net business income (as defined earlier). Fill in -0- if you have a net loss. (You are still subject to a \$25 minimum surcharge even if you have a net loss.)

Exception If you have less than \$4,000,000 of gross receipts (as defined earlier) from all trade or business activities for federal income tax purposes, you aren’t subject to a recycling surcharge.

Note Individuals, estates or trusts operating more than one business must combine the net income or loss from all trades or businesses, except farming, and enter the result.

Trade or business income is to be reported by the operator of the business, without regard to marital property law. If you and your spouse file a joint return and each operate separate businesses, you must each complete a separate Schedule RS.

Line 2 Multiply the amount of your net business income by 0.2% (0.002) and fill in the result on line 2. **Exception** If the result is less than \$25 or if you have a net loss from trade or business activities, fill in \$25. If the result is more than \$9,800, fill in \$9,800. Fill in the amount on line 2 of Schedule RS and on line 32 of Form 1, line 58 of Form 1NPR, or line 14 of Form 2.

Line 3 If you are engaged only in farming in Wisconsin, fill in \$25. Fill in the amount on line 3 of Schedule RS and on line 32 of Form 1, line 58 of Form 1NPR, or line 14 of Form 2.

Additional information For more information, get Publication 400, *Wisconsin’s Recycling Surcharge*, from any Department of Revenue office. You can also obtain this publication from our Internet web site at www.dor.state.wi.us.

2005

UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS AND FIDUCIARIES

◆ Attach to your Wisconsin income tax return ◆

Schedule U

 Wisconsin
Department of Revenue

Name(s) shown on tax return

Your social security number or trust ID number

PART I Required Annual Payment – All filers must complete this part.

1. Fill in your 2005 net tax (from Form 1, line 31; Form 1A, line 24; Form 1NPR, line 57; or Form 2, line 12) . . .	1	
2. Recycling surcharge (from Form 1, line 32; Form 1NPR, line 58; or Form 2, line 14)	2	
3. Add lines 1 and 2	3	
4. Other credits (see instructions)	4	
5. Subtract line 4 from line 3. If zero or less, do not complete or file this form	5	
6. Multiply line 5 by 90% (.90)	6	
7. Wisconsin tax withheld for 2005	7	
8. Subtract line 7 from line 5. If less than \$200, do not complete or file this form	8	
9. Fill in your prior year (2004) tax (see instructions)	9	
10. Required annual payment. Fill in the smaller of line 6 or line 9 (see instructions)	10	

PART II Short Method – You may use this method if you did not make estimated tax payments or if you made estimated tax payments on the due dates and in four equal amounts. Otherwise, use the regular method (Part III).

11. Fill in the amount, if any, from line 7 above	11	
12. Fill in the total amount, if any, of estimated tax payments you made	12	
13. Add lines 11 and 12	13	
14. Total underpayment for year. Subtract line 13 from line 10. If the result is zero or less, stop here; you do not owe underpayment interest	14	
15. Multiply line 14 by .07964 and fill in the result	15	
16. • If the amount on line 14 was paid on or after 4/15/06, enter -0-. • If the amount on line 14 was paid before 4/15/06, make the following computation to find the amount to enter on line 16: <div style="display: flex; justify-content: space-between; align-items: center;"> <div>Amount on line 14</div> <div>x</div> <div>Number of days paid before 4/15/06</div> <div>x</div> <div>.0003287</div> </div>	16	
17. Underpayment interest. Subtract line 16 from line 15. Fill in the result here and on line 54 of Form 1, line 42 of Form 1A, or line 79 of Form 1NPR, or write the amount and "Schedule U" to the left of line 26 of Form 2. Then increase the amount you owe or decrease your refund accordingly . . . Total Due ▶	17	\$

PART III Regular Method

		Due Dates of Installments*			
		April 15, 2005	June 15, 2005	Sept. 15, 2005	Jan. 17, 2006
18. Divide line 10 by four (4) and fill in the result in each column (see instructions for exceptions)	18				
19. Estimated tax paid (see instructions)	19				
20. Tax withheld. Fill in one-fourth of line 7 in each column (see instructions)	20				
21. Add lines 19 and 20. This is your total payment	21				
22. If line 21 is smaller than line 18, subtract line 21 from line 18. This is your underpayment (see instructions)	22				
23. If line 21 is larger than line 18, subtract line 18 from line 21. This is your overpayment	23				
24. Carryback of overpayment or late payment (see instructions)	24				
25. Carryforward of overpayment (see instructions)	25				
26. Subtract the total of lines 24 and 25 from line 22. This is your net underpayment	26				
27. Number of days from the due date of the installment to the date carryback amount on line 24 was paid	27				
28. Number of days from the due date of the installment to the date balance due on tax return was paid or April 15, 2006, whichever is earlier	28				
29. Interest: $\frac{\text{Days on line 27}}{365} \times .12 \times \text{Amount on line 24}$	29	\$	\$	\$	\$
30. Interest: $\frac{\text{Days on line 28}}{365} \times .12 \times \text{Amount on line 26}$	30	\$	\$	\$	\$
31. Underpayment interest. Fill in the sum of all amounts on lines 29 and 30. Also write this amount on line 54 of Form 1, line 42 of Form 1A, or line 79 of Form 1NPR, or write the amount and "Schedule U" to the left of line 26 of Form 2. Then increase the amount you owe or decrease your refund accordingly . . . Total Due ▶	31	\$			

Name(s) shown on tax return (Do not fill in if shown on other side)

Your social security number or trust ID number

PART IV Annualized Income Installment Method Worksheet – Complete lines 32 through 58 only if computing installments using annualized income installment method.**(Caution:** Complete one column through line 58 before completing the next column.)

(Estates and trusts, do not use the period ending dates shown to the right. Instead, substitute the following: 2/28/05, 4/30/05, 7/31/05, and 11/30/05.)		1/1/05 to 3/31/05	1/1/05 to 5/31/05	1/1/05 to 8/31/05	1/1/05 to 12/31/05
32. Fill in your Wisconsin income for each period shown (nonresidents and part-year residents, see instructions)	32				
33. Annualization amounts. (Estates and trusts, do not use amounts shown to the right. Instead, use 6, 3, 1.71429, and 1.09091.)	33	4	2.4	1.5	1
34. Annualized income (multiply line 32 by line 33)	34				
35. Standard deduction/net operating loss (see instructions) . . .	35				
36. Subtract line 35 from line 34	36				
37. Fill in your deduction for exemptions (see instructions)	37				
38. Subtract line 37 from line 36	38				
39. Fill in your tax on the amount on line 38 (see instructions) . .	39				
40. Fill in your credits (see instructions)	40				
41. Subtract line 40 from line 39. If zero or less, fill in -0- (nonresidents and part-year residents, see instructions)	41				
42. Fill in your alternative minimum tax (see instructions)	42				
43. Add lines 41 and 42	43				
44. Fill in the amount of credit from line 30 of your 2005 Form 1 or the total of the credits from lines 50 and 56 of your 2005 Form 1NPR	44				
45. Subtract line 44 from line 43. If zero or less, fill in -0-	45				
46. Recycling surcharge (see instructions)	46				
47. Add lines 45 and 46	47				
48. Other credits (see instructions)	48				
49. Subtract line 48 from line 47. If zero or less, fill in -0-. This is your annualized net tax	49				
50. Applicable percentage	50	22.5%	45%	67.5%	90%
51. Multiply line 49 by line 50	51				
52. Fill in the combined amounts of line 58 from all preceding columns	52				
53. Subtract line 52 from line 51. If zero or less, fill in -0-	53				
54. Divide line 10 in Part I on page 1 of Schedule U by four (4) and fill in the result in each column	54				
55. Fill in the amount from line 57 of the preceding column of this worksheet	55				
56. Add lines 54 and 55	56				
57. Subtract line 53 from line 56. If zero or less, fill in -0-	57				
58. Fill in the smaller of line 53 or line 56 here and on line 18 of Schedule U	58				

CAUTION:

- The total of the amounts on line 58 should equal line 10 of Part I of Schedule U.
- Period ending dates shown above are for calendar year taxpayers. Adjust these dates accordingly for fiscal year returns.

CAPITAL GAINS AND LOSSES

◆ **Attach to your Wisconsin income tax return** ◆

SCHEDULE **WD**

Wisconsin Department of Revenue

Name(s) shown on Form 1 or Form 1NPR

Your social security number

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

[illegible]

2	Short-term gain from Form 6252, and short-term gain or loss from Forms 4684, 6781, and 8824	2				
3	Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	3				
4	Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)	4				
5	Short-term capital loss carryover from 2004 Wisconsin Schedule WD, line 26	5				
6	Add lines 1 through 5, in columns (f) and (g)	6	()		
7	Net short-term capital gain or (loss). Combine columns (f) and (g) of line 6	7				

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

[illegible]

9	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824	9				
10	Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	10				
11	Capital gain distributions	11				
12	Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)	12				
13	Long-term capital loss carryover from 2004 Wisconsin Schedule WD, line 31 . .	13				
14	Add lines 8 through 13, in columns (f) and (g)	14	()		
15	Net long-term capital gain or (loss). Combine columns (f) and (g) of line 14	15				

Name(s) shown on Form 1 or Form 1NPR (Do not fill in name and social security number if shown on other side.)

Your social security number

Part III Summary of Parts I and II

16	Combine lines 7 and 15, and fill in the net gain or (loss) here	16		
Note: If line 16 is a loss, skip lines 17 through 19 and complete line 20. If line 16 is a gain, complete lines 17 through 19 and skip line 20.				
17	If line 16 shows a gain, fill in the smaller of line 15 or line 16. Fill in -0- if there is a loss or no entry on line 15	17		
18	Fill in 60% of line 17	18		
19	Subtract line 18 from line 16	19		
Note: If you are filing Wisconsin Form 1, complete Part IV. If you are filing Form 1NPR, fill in the amount from line 19, Schedule WD, on line 7, column B of Form 1NPR.				
20	If line 16 shows a loss, fill in the smaller of: a The loss on line 16, b \$500, or c Wisconsin ordinary income (see instructions)	20	()
Note: When figuring whether 20a, 20b, or 20c is smaller, treat all numbers as if they are positive.				

If you are filing Wisconsin Form 1, complete Part IV. If you are filing Form 1NPR, fill in the amount from line 20, Schedule WD, on line 7, column B of Form 1NPR.

Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)

21	Adjustment (see instructions for Part IV)			
a	Fill in gain from federal Form 1040, line 13 (if a loss, fill in -0-)	21a		
b	Fill in gain from Wisconsin Schedule WD, line 19 (if blank, fill in -0-)	21b		
c	If line 21b is more than line 21a, subtract line 21a from line 21b. Fill in result here and on line 3 of Form 1	21c		
d	If line 21b is less than line 21a, subtract line 21b from line 21a. Fill in result here and on line 10 of Form 1	21d		
e	Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-)	21e		
f	Fill in loss from Wisconsin Schedule WD, line 20 as a positive amount (if blank, fill in -0-)	21f		
g	If line 21f is more than line 21e, subtract line 21e from line 21f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 21d, add the amounts on lines 21d and 21g, and fill in only the total on line 10 of Form 1)	21g		
h	If line 21f is less than line 21e, subtract line 21f from line 21e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 21c, add the amounts on lines 21c and 21h, and fill in only the total on line 3 of Form 1)	21h		

Part V Computation of Capital Loss Carryovers From 2005 to 2006 (Complete this part if the loss on line 16 is more than the loss on line 20.)

Short-Term Capital Loss Carryover			
22	Fill in loss shown on line 7 as a positive amount. If none, fill in -0- and skip lines 23 through 26	22	
23	Fill in gain shown on line 15. If that line is blank or shows a loss, fill in -0-	23	
24	Subtract line 23 from line 22	24	
25	Fill in the smaller of line 20 or line 24, treating both as positive amounts	25	
26	Subtract line 25 from line 24. This is your short-term capital loss carryover from 2005 to 2006	26	
Long-Term Capital Loss Carryover			
27	Fill in loss from line 15 as a positive amount. If none, fill in -0- and skip lines 28 through 31	27	
28	Fill in gain shown on line 7. If that line is blank or shows a loss, fill in -0-	28	
29	Subtract line 28 from line 27	29	
30	Subtract line 25 from line 20, treating both as positive amounts. (Note: If you skipped lines 23 through 26, fill in amount from line 20 as a positive amount.)	30	
31	Subtract line 30 from line 29. This is your long-term capital loss carryover from 2005 to 2006	31	

SCHEDULE 2440W

Wisconsin Department of Revenue

**Attach to Wisconsin Form 1
or 1NPR****Disability Income Exclusion****(Applies Only to Disabled Retirees Under Age 65)
See instructions on back.****2005**

Name(s) shown on Form 1 or Form 1NPR

Your social security number

Date you retired	Employer's name (also give payer's name, if other than employer)
Yourself	
Spouse	

	(1) YOURSELF	(2) SPOUSE
1 Fill in the amount of your disability pay which is included in your federal adjusted gross income	1	
2 Excludable disability pay (see instructions):		
(a) Multiply \$100 by the number of weeks for which your disability payments were at least \$100. Fill in the total	2a	
(b) If you received disability payments of less than \$100 for any week, fill in the total amount you received for all such weeks	2b	
(c) If you received disability payments for less than a week, fill in the smaller amount of either the amount you received or the highest exclusion allowable for the period (see instructions)	2c	
(d) Add lines 2a, 2b, and 2c. Fill in the total	2d	
3 Add amounts on line 2d, columns (1) and (2). Fill in the total in column (2)		3
4 Fill in the smaller of line 1 (total of columns (1) and (2)) or line 3		4
5 Limit on exclusion (see instructions):		
(a) Fill in adjusted gross income from line 37 of federal Form 1040, line 21 of Form 1040A, or line 4 of Form 1040EZ	5a	
(b) Amount used to figure any exclusion decrease	5b	\$15,000.00
(c) Subtract line 5b from line 5a. If line 5b is more than line 5a, fill in -0-		5c
6 Subtract line 5c from line 4 and fill in on line 6. If line 5c is more than line 4, fill in -0-.		
Full-year residents – This is your disability income exclusion. Fill in this amount on line 11 of Form 1. If filing Form 1NPR, see the instructions for line 1 or line 10 of Form 1NPR. (Part-year residents – complete lines 7 and 8 below.)		6
7 Part-year residents – Divide line 6 by the number of weeks you received disability payments		7
8 Part-year residents – Multiply line 7 by the number of weeks you were a Wisconsin resident and received disability payments. This is your disability income exclusion. Fill in here and see the instructions for line 1 or line 10 of Form 1NPR		8
9 If you filed a physician's statement for this disability in an earlier year, please check this box. <input type="checkbox"/>		
You do not have to file another statement. If you have not, you must file a physician's statement (see instructions).		

Physician's Statement of Permanent and Total Disability**Please complete and return to taxpayer.**

Name of disabled taxpayer	Social security number

I certify that the taxpayer named above was (check only one box – please see instructions below)

- (1) ☐ Permanently and totally disabled on January 1, 1976, or January 1, 1977.
- (2) ☐ Permanently and totally disabled on the date he or she retired. Date retired ►

Physician's name	Physician's address
Physician's signature	Date

Instructions for Statement**Taxpayer**

Please fill in your name and social security number. If you retired after December 31, 1976, fill in your retirement date in the space after box (2).

Physician

Box (1) applies to taxpayers who retired before January 1, 1977.

Box (2) applies to taxpayers who retired after December 31, 1976.

What is Permanent and Total Disability?

A person is permanently and totally disabled when –

- He or she cannot engage in any substantial gainful activity because of a physical or mental condition; and
- A physician determines that the disability (a) has lasted or can be expected to last continuously for at least a year; or (b) can be expected to lead to death.

General Instructions

A. Purpose of Schedule—Persons who receive disability income may be able to exclude a portion of it from their taxable income. Complete this schedule to determine the amount, if any, of your exclusion.

B. What is Disability Income—Generally, disability income is the total amount you were paid under your employer's accident and health plan or pension plan instead of wages for the time you were absent from work because of permanent and total disability. However, any payment you received from a plan that does not provide for disability retirement is not disability income.

C. Who Can Exclude Disability Income—You can take the exclusion for 2005 if you meet ALL these tests:

- You received disability income which is not otherwise exempt from Wisconsin tax.
- You were not yet 65 when your 2005 tax year ended. (If you were born on January 1, 1941, you are considered to be age 65 at the end of 2005.)
- You retired on disability and were permanently and totally disabled when you retired. (See Instruction D, What is Permanent and Total Disability? Also see instructions for Physician's Statement.)
- On January 1, 2005, you had not yet reached the age when your employer's retirement program would have required you to retire.
- You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
- If you were married at the end of 2005, you must file a joint return.
- You were a Wisconsin resident when you received the disability income.

If you meet these tests, you can take the exclusion until the earliest of the following dates:

- (1) The first day of the tax year in which you turn 65. (If you were born on January 1, 1941, you are considered to be age 65 at the end of 2005.)
- (2) The day you reach the age when your employer's retirement program would have required you to retire.

D. What is Permanent and Total Disability?—A person is permanently and totally disabled when:

- He or she cannot engage in any substantial gainful activity because of a physical or mental condition; and
- A physician determines that the condition (1) has lasted or can be expected to last continuously for at least a year; or (2) can be expected to lead to death.

The examples below show substantial gainful activity. In such cases, the disability income exclusion cannot be taken.

Example 1: Sue, who was a sales clerk, retired on disability. She now works as a full-time babysitter at the minimum wage. Although Sue does different work, she babysits on ordinary terms for the minimum wage. She cannot take the exclusion because she is engaged in a substantial gainful activity.

Example 2: Mary, president of the XYZ Corporation, retired on disability because of terminal illness. On her doctor's advice, she works part-time as a manager and is paid more than the minimum wage. Her employer sets her days and hours. Although Mary's illness is terminal and she works part-time, the work is done at her employer's convenience. She is considered engaged in a substantial gainful activity and cannot take the exclusion.

The following example shows a person who might not be considered to be engaged in a substantial gainful activity.

Example: John, who retired on disability, took a job with a former employer on a trial basis. The purpose of the job was to see if John could do the work. The trial period lasted for some time during which John was paid at a rate equal to the minimum wage. Because of John's disability,

he was given only light duties of a nonproductive, make-work nature. Unless the activity is both substantial and gainful, John is not engaged in a substantial gainful activity. The activity was gainful because John was paid at a rate at or above the minimum wage. However, the activity was not substantial because the duties were of a nonproductive, make-work nature. More facts are needed to establish John's ability to engage in a substantial gainful activity.

Specific Instructions

Lines 2a and 2b—You can exclude either your actual weekly disability pay or \$100 a week, whichever is less. The following table shows how to figure your weekly disability pay.

Pay period	Your weekly pay is the following part of what you receive each pay period
Weekly	All
Every 2 weeks ...	Half
Twice a month ...	Multiply your pay by 24, and divide the result by 52
Each month	Multiply your pay by 12, and divide the result by 52
Other	Divide your yearly pay by 52

Line 2c—If you received disability pay for part of a week, follow the steps below.

Step 1. Divide \$100 by the number of days a week you normally worked before you retired.

Step 2. Divide the disability pay you received by the number of days it covered in that week.

Step 3. Compare the Step 1 and Step 2 amounts. The smaller amount is your daily rate. Your exclusion for the week is based on it.

Step 4. Multiply your daily rate by the number of days you received disability pay in the short week. The result is your exclusion for that week.

Step 5. Add your exclusion for that week to your exclusion for any other short weeks. Fill in the total on line 2c.

Disability payments are made for part of a week when one of the following happens after the first day of the taxpayer's normal workweek:

- (1) The disability retirement begins.
- (2) The disability retirement ends because the taxpayer reaches required retirement age.
- (3) The taxpayer dies.

Line 5—Generally, the most a person can exclude is \$5,200. This exclusion goes down, dollar for dollar, by any amount over \$15,000 on line 5a.

Generally, no exclusion is left if line 5a is—

- \$20,200 or more, and one person could take the exclusion.
- \$25,400 or more, and both husband and wife could take the exclusion.

Physician's Statement—If you did not check the box on line 9 of Schedule 2440W, you must have your physician complete a statement of permanent and total disability. You can use the statement on Schedule 2440W for this purpose. However, if you are filing federal Schedule R and your physician completed a Physician's Statement for use with that form, you may submit a copy of that statement instead of completing the Physician's Statement on Schedule 2440W.

If both husband and wife take the exclusion, each must file a statement.

If you retired on disability before January 1, 1977, the physician's statement must show that you were permanently and totally disabled on January 1, 1976, or January 1, 1977.

If you retired on disability after 1976, the physician's statement must show that you were permanently and totally disabled when you retired.

If the Department of Veterans Affairs (VA) certifies that you are permanently and totally disabled, you can file VA Form 21-0172 instead of the physician's statement. VA Form 21-0172 must be signed by a person authorized by the VA to do so. You can get VA Form 21-0172 from your local VA regional office.

WISCONSIN VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT

Qualifications: To qualify for the Veterans and Surviving Spouses Property Tax Credit you must meet certain criteria. Review the qualifications listed below and check the box to indicate how you qualify for this credit.

Eligible unremarried surviving spouse as verified by the Wisconsin Department of Veterans Affairs:

- ☐ 1. An unremarried surviving spouse of an individual who had served on active duty in the US armed forces or in forces incorporated as part of the US armed forces, who was a resident of Wisconsin, died while on active duty.
- ☐ 2. An unremarried surviving spouse of an individual who had served on active duty under honorable conditions in the US armed forces or in forces incorporated as part of the US armed forces; who was a resident of Wisconsin at the time of entry into active service; who was at least 65 years of age at the time of his or her death or would have been 65 years of age at the close of the year in which the death occurred; who was a resident of Wisconsin at the time of his or her death; and who had a service-connected disability rating of 100% under 38USC 1114 or 1134.
- ☐ 3. An unremarried surviving spouse of an individual who had served in the National Guard or a reserve component of the US armed forces, who was a resident of Wisconsin at the time of entry into that service, and who, while a resident of Wisconsin, died in the line of duty while on active or inactive duty for training purposes.

Eligible veteran as verified by the Wisconsin Department of Veterans Affairs:

- ☐ 4. An individual who is at least 65 years of age and who served on active duty under honorable conditions in the US armed forces or in forces incorporated in the US armed forces, who was a resident of Wisconsin at the time of entry into active service, who had a service-connected disability rating of 100% under 38USC 1114 or 1134, and who is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.

Real Estate Taxes: The credit is equal to the property taxes paid during 2005 on the claimant's principal dwelling in Wisconsin.

Address of principal dwelling: _____

Amount of real estate taxes paid on principal dwelling in 2005 \$ _____